

**Alaska Department of Revenue**  
**Tax Division**  
**FY 08 Cigarette and Other Tobacco Products Summary**

All data is updated monthly. Any changes from previous months data can be due to late filing, amended filings or departmental adjustments.  
Report Date: 2/6/08

**Cigarettes**

| <u>Category</u>                                 | <u>Jul-07</u> | <u>Aug-07</u> | <u>Sep-07</u> | <u>Oct-07</u> | <u>Nov-07</u> | <u>Dec-07</u> | <u>Jan-08</u> | <u>Feb-08</u> | <u>Mar-08</u> | <u>Apr-08</u> | <u>May-08</u> | <u>Jun-08</u> | <u>Grand Total</u> |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------------|
| Total Cigarettes Purchased or Sold (See Note 1) | 60,957,580    | 55,574,684    | 54,882,083    | 60,187,258    | 57,346,679    | 46,148,680    |               |               |               |               |               |               | 335,096,964        |
| Less Military Sales (See Note 1)                | 256,200       | 166,200       | 202,800       | 207,200       | 152,800       | 143,800       |               |               |               |               |               |               | 1,129,000          |
| Less Indian Sales                               | 426,400       | 499,000       | 458,600       | 362,600       | 296,600       | 169,800       |               |               |               |               |               |               | 2,213,000          |
| Less Other Credits                              | 7,374,245     | 2,822,735     | 142,940       | 420,240       | 20,060        | 415,330       |               |               |               |               |               |               | 11,195,550         |
| Net Taxable Volume                              | 52,900,735    | 52,086,749    | 54,077,743    | 59,197,218    | 56,877,219    | 45,419,750    | 0             | 0             | 0             | 0             | 0             | 0             | 320,559,414        |
| Tax Rate Per Cigarette                          | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10        | \$0.10             |
| Gross Cigarette Tax Liability                   | \$5,290,074   | \$5,208,675   | \$5,407,774   | \$5,919,722   | \$5,687,722   | \$4,541,975   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | 32,055,942         |
| Less Cigarette Stamp Discount                   | 18,381        | 14,733        | 10,793        | 2,146         | 8,565         | 2,003         |               |               |               |               |               |               | 56,621             |
| Net Cigarette Tax Liability                     | \$5,271,693   | \$5,193,942   | \$5,396,981   | \$5,917,576   | \$5,679,157   | \$4,539,972   | \$0           | \$0           | \$0           | \$0           | \$0           | \$0           | \$31,999,321       |

**Other Tobacco Products**

|                                  |                    |                    |                    |                    |                    |                    |            |            |            |            |            |            |                     |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------|------------|------------|------------|------------|------------|---------------------|
| Total Wholesale Value            | \$1,243,973        | \$1,208,714        | \$997,438          | \$1,116,030        | \$885,423          | \$969,662          |            |            |            |            |            |            | 6,421,240           |
| Less Military Sales              | 7,903              | 6,507              | 6,113              | 5,521              | 5,581              | 2,355              |            |            |            |            |            |            | 33,979              |
| Less Indian Sales                | 7,785              | 7,865              | 6,576              | 7,733              | 3,754              | 4,197              |            |            |            |            |            |            | 37,909              |
| Less Other Credits               | 23,697             | 11,680             | 32,598             | 39,646             | 13,965             | 24,786             |            |            |            |            |            |            | 146,373             |
| Taxable Wholesale Value          | 1,204,587          | 1,182,662          | 952,152            | 1,063,131          | 862,123            | 938,324            | 0          | 0          | 0          | 0          | 0          | 0          | 6,202,979           |
| Tax Rate                         | 75%                | 75%                | 75%                | 75%                | 75%                | 75%                | 75%        | 75%        | 75%        | 75%        | 75%        | 75%        | 75%                 |
| OTP Tax before commision         | \$903,440          | \$886,997          | \$714,114          | \$797,348          | \$646,592          | \$703,743          | \$0        | \$0        | \$0        | \$0        | \$0        | \$0        | 4,652,234           |
| Less 0.4% Commission             | 3,614              | 3,548              | 2,856              | 3,189              | 2,586              | 2,815              | 0          | 0          | 0          | 0          | 0          | 0          | 18,608              |
| Net OTP Tax Liability            | 899,826            | 883,449            | 711,258            | 794,159            | 644,006            | 700,928            | 0          | 0          | 0          | 0          | 0          | 0          | 4,633,626           |
| <b>Net Cigarette and OTP Tax</b> | <b>\$6,171,519</b> | <b>\$6,077,391</b> | <b>\$6,108,239</b> | <b>\$6,711,735</b> | <b>\$6,323,163</b> | <b>\$5,240,900</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$0</b> | <b>\$36,632,947</b> |

Note 1: Manufacturers direct military sales not included